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**POWER OF ATTORNEY
and
CORRESPONDENCE ADDRESS
INDICATION FORM**

Application Number	10/566,335
Filing Date	January 27, 2006
First Named Inventor	Csamu Nakasato, et al.
Title	"Neck-Head Support Pillow"
Art Unit	3673
Examiner Name	Michael Trettel
Attorney Docket Number	623220-7

I hereby revoke all previous powers of attorney given in the above-identified application.

I hereby appoint:

 Practitioners associated with the Customer Number:

36716

OR

 Practitioner(s) named below:

Name	Registration Number

as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

Please recognize or change the correspondence address for the above-identified application to:

 The address associated with the above-mentioned Customer Number:

OR

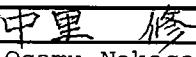
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OR

<input type="checkbox"/> Firm or Individual Name			
Address			
City	State	Zip	
Country			
Telephone	Email		

I am the:

 Applicant/Inventor. Assignee of record of the entire interest. See 37 CFR 3.71.
*Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96)***SIGNATURE of Applicant or Assignee of Record**

Signature		Date August 13, 2007
Name	Osamu Nakasato	Telephone
Title and Company		

NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below*.

 *Total of 2 forms are submitted.

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. **SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.**

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SIGNATURE of Applicant or Assignee of Record

Signature	中里 伸	Date	August 13, 2007
Name	Takashi Nakasato	Telephone	
Title and Company			

NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below*.

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